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Date Deposited: October 6, 1999

ASSISTANT COMMISSIONER FOR PATENTS BOX PATENT APPLICATION WASHINGTON, D.C. 20231 CASE DOCKET NO. Y0998-393 Date: October 6, 1999

Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors: Chung-Sheng Li, Rakesh Mohan, John R. Smith

For: METHOD AND APPARATUS FOR TRANSCODING MULTIMEDIA USING CONTENT ANALYSIS

Enclosed are:

QX = 33 Pages of Specification.

X 12 Sheets of Informal Drawings.

This application is based on Provisional application number 60/103,303 which was filed on October 6, 1998.

_ Declaration and Power of Attorney is attached to the application.

The filing fee has been calculated as shown below:

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	BASIC	FEE						
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fo	llowing fees	r is hereby associated to Deposit Acts enclosed.	with this o	communication	on or credi	it any
***************************************	_ Any addition	nal filing f	ees require	ed under 37	CFR 1.16.	
	Any patent	application	processing	fees under	35 CFR 1.1	.7.

Respectfully submitted,

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Enclosures

On behalf of IBM CORPORATION Anne Vachon Dougherty, Esq. 3173 Cedar Road Yorktown Heights. NY 10598